

PREFACE

In the Federal-State system of unemployment insurance established in this country under the Social Security Act, the individual States have been free to develop the particular program that seems best adapted to conditions prevailing within the State. Consequently, no two State laws are alike.

It is important that the public know the details of the employment security program and understand how it functions as a part of the Nation's comprehensive system of social insurance. The **Comparison of State Unemployment Insurance Laws** reports State by State the types of workers and employers that are covered under the State law; the methods of financing the program; the benefits that are payable; the conditions to be met for payment; and the administrative organizations established to do the job. Such specific technical information is essential to an understanding of how the employment security program can make its maximum contribution to individual and family security as well as to the stability of business and of the economy in general.

While the **Comparison** analyzes primarily the State statutes, in certain cases in which general statements in the statutes are implemented by specific statements in rules, regulations, opinions of attorneys general, or court decisions, the latter are included with notes indicating their source.

In the text and tables, "State" includes the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands in accordance with the definition of State in the Social Security Act and the Federal Unemployment Tax Act.

The Railroad Unemployment Insurance Act, which is administered by the Railroad Retirement Board for railroad workers, is outside of the Federal-State system of unemployment insurance and is not included in this comparison. Benefits are payable to railroad workers for unemployment due to sickness as well as to lack of work under a Federal formula applicable throughout the country.

Six States provide benefits for unemployment due to nonoccupational disability as well as for unemployment due to lack of work. In California, New Jersey, Puerto Rico and Rhode Island, the programs are administered by the unemployment insurance agencies. The Hawaii law is administered separately from unemployment insurance by the Temporary Disability Insurance Division of the Department of Labor and Industrial Relations. The New York law is administered by the State workers' compensation board. The laws of these six States are compared briefly in chapter 600.

Since the State employment security agencies are administering the unemployment insurance provisions of ch. 85, Title 5, U.S.C., the training allowance and assistance provisions of the Trade Expansion Act (19 U.S.C. 2001), the Work Incentive Program (42 U.S.C. 602), and the Disaster Relief Act (P.L. 91-606), a brief description of these Federal programs is included in chapters 700 and 800.

An overall table of contents and a list of tables can be found at the front of the document. The eight chapters of the **Comparison** deal with the following major subject areas: Coverage (1); Taxation (2); Benefits (3); Eligibility (4); Administration (5); Disability (6); Federal Claims (7); and Readjustment Allowances (8). The numbers in the parentheses are used as prefixes in the page numbering for each of these chapters and appear as the first number in the tables accompanying each chapter.

The Department plans to update the material annually and only pages which require modification will be issued. These pages will be distributed under cover of a transmittal letter.

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The **Comparison** has been issued solely for informational, reference, and research purposes. It should not be considered an official interpretation of the State unemployment insurance laws. The State statutes must be consulted for the full text of State laws. The State rules and regulations, opinions of attorneys general, and administrative and court decisions contain the official interpretations of these laws.

The **Comparison** has been prepared by the Division of Legislation of the Unemployment Insurance Service. This publication takes the place of the **Comparison of State Unemployment Insurance Laws** which was issued in January of 1996 and its updates through January of 1999.

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